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R. POCOCK

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Box 785,
Woodbridge, Ontario,
October 8, 1963.

The Secretary,
The Ontario Committee on Taxation,
88 University Avenue,
Toronto 1, Ontario.

Dear Sir:

The following is my submission with regard to municipal tax revisions.

Proposed Revision of Municiple Taxes to do away with Out-dated Methods of Assessment -

Any revisions should apply to all municipalities, towns, villages, etc., therefore provincial control would be necessary.

Firstly, an assessor for a municipality should be qualified for his work, that is, he should have Grade 12 education or better, a few years' experience in the building or an associated business, take a two or three year part-time course in property assessing and touch on architecture, surveying, landscaping, fire prevention, industrial safety, public health etc. He should qualify by passing a government sponsored examination.

A few proposed revisions in municiple property assessment worthy of serious consideration are listed below -

(a) The tax assessment should encourage the use of good quality safe building. At present, municiple taxation systems discourage good quality building and it has been largely up to the mortgagees and insurance companies to uphold the quality of buildings by requiring certain standards.
The old system of assessing a property by its frontage on the street, the size of building lot and the size of the building is, with a few exceptions, the most fair and logical system. However, two houses or other

buildings may have the same lot size and the same useable floor space within the building but one house or building is built of brick and the other of wood. Both require the exact same services in the way of street upkeep, sewers and garbage collection; the wooden building is probably a bigger liability to the fire department and police department and yet the better quality brick building is assessed higher than the wooden building. This is not logical. All buildings should be assessed on their area of useable floor space and the services they demand from the municipality. The owner of a well constructed and well maintained building should not be penalized while the owner of the poorly constructed or dilapadated building gets the benefit of a lower assessment. This is not only unfair but encourages a poorly developed community, leaving the aesthetic appearance of a district to be created by those property owners or residents with a pride of ownership.

(b) Landscaping which improves the general appearance of a district should be encouraged by assessing the size of a lot only and not the extent of improvements, driveways, fences, stonework etc. Properties found to be poorly kept one year should have their assessment for the following year increased.

(c) Commercial, industrial or apartment properties which produce excessive amounts of smoke or air polluting fumes by virtue of their nature of operation or equipment

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they have installed, should be additionally assessed for the amount of air pollution they cause.

Foundries that produce excess amounts of smoke and dust, industries with paint spray booths with fumes vented to atmosphere without prior washing, apartments with poorly maintained coal burning furnaces and incinerators where the smoke is not controlled, service stations which vent their gas storage tanks to atmosphere without condensing the vapours. These are all sources of air pollution that can be measured with equipment in the possession of the air pollution control departments in most large cities. As air pollution can be measured, it can be assessed and taxed accordingly. In the majority of instances the sources of air pollution can be reduced or abolished and the tax would be the incentive for industries etc. to do something about air pollution.

A somewhat similar tax could be applied at the provincial level to mobile equipment producing air pollution.

(d) Certain industries and commercial enterprises impose a higher than average burden on the sewage disposal plant in their municipality or cause pollution of local streams or rivers. A reasonably accurate assessment of a companies sewage disposal burden or amount of water pollution could be made from the nature of the company's business and the

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amount of water they use and their property or business tax could be assessed accordingly. Chemical plants, meat packing houses, dairies and paper processors are typical examples of the type of operations that would be subjected to this additional assessment.

(e) Certain buildings are more susceptible to fire damage or destruction and consequent danger to occupants than other buildings and yet these buildings may still comply with the local by-laws and fire regulations. Such buildings would include wooden houses, service stations and workshops heated by means of space heaters or coal stoves, welding shops, storage warehouses, foundries, inflammable chemical processing plants and the like, whose premises are of wood construction and not protected by an adequate sprinkling system. An increased property assessment for fire hazard and a reduction in the assessment when the fire dangers were removed would encourage property owners to rectify possible sources of fire and build and maintain their property as close to fire proof as possible.

(f) Outside appearance, neatness and cleanliness around industrial, commercial and also residential property is an asset to a neighbourhood. The lack of neatness and tidiness etc. quickly downgrades a district and consequently assessment drops. Property owners who persist in the outside

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storage of machinery, packing cases, raw material, steel, lumber etc., paint cans, storage drums, unused and partly wrecked vehicles, should be assessed for this type of outside storage in an effort to produce a respectable looking neighbourhood. Construction companies, builders' yards, steel fabricators and lumber yards would not be exceptions to this assessment but consideration would be given for neatness where outside storage was necessary by virtue of the type of business conducted.

(g) Land held vacant in an otherwise completely developed district should have its assessment increased in an effort to complete the pattern of development in that district. Probably most municipalities already follow this system.

(h) The practice of reduced assessment for an unfinished building should be abolished. After a building permit has been taken out a reasonable length of time should be allowed for the building to be completed and the property assessed according to the plans submitted with the application for the building permit.
Under the present system, in the majority of municipalities, a house that does not have steps to the front door can enjoy a reduced assessment for a countless number of years, while the neighbours who do not practice this type of tax evasion, are saddled with more than their fair share

of the tax burden.

As can be seen, these suggestions, if they were applied, would call for more astuteness on the part of the property assessor and a file card for each property assessed for taxation would require to be kept up-to-date showing when assessment penalties were imposed and why. However, I feel that all these suggestions are within the range of practicability.

R. Pocock P. Eng.

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of the tax burden.

As can be seen, these suggestions, if they were applied, would call for more restrictions on the part of the property assessor and a title card for each property assessed for taxation would require to be kept up-to-date showing when assessment penalties were imposed and why.

However, I feel that all these suggestions are within the range of practicability.